

Individual Marginal Rates for 2015

(Prepared from information available as of June 19, 2015)

These tables show combined federal and provincial (or federal and territorial) marginal tax rates – the percentage of tax paid on the last dollar of income, or on additional income.

	Taxable income \$11,327 to \$44,701					Taxable income \$44,701 to \$89,401				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽²⁾	Non-eligible ⁽²⁾				Eligible ⁽²⁾	Non-eligible
Federal only	\$11,327	15.00%	7.50%	(0.03%) to 0%	4.70%	\$44,701	22.00%	11.00%	9.63%	12.96%
Alberta	\$18,214	25.00%	12.50%	(0.03%) to 0%	12.84%	\$44,701	32.00%	16.00%	9.63%	21.10%
British Columbia⁽¹⁾	\$11,327	15.00%	7.50%	(0.03%) to 0%	4.70%	\$86,958	34.29%	17.15%	12.79%	24.41%
	\$37,869	22.70%	11.35%	(3.20%) to 0%	10.73%					
	\$11,327	20.06%	10.03%	(6.84%) to 0%	7.61%					
Manitoba⁽¹⁾	\$31,000	27.75%	13.88%	6.53% to 6.56%	18.77%	\$67,000	39.40%	19.70%	22.60%	32.51%
	\$11,327	25.80%	12.90%	3.84% to 3.86%	16.46%	\$44,701	34.75%	17.38%	16.19%	27.03%
	\$39,973	29.82%	14.91%	3.86% to 3.89%	17.47%	\$79,946	38.52%	19.26%	15.87%	27.73%
New Brunswick⁽¹⁾	\$11,327	24.68%	12.34%	(3.23%) to 0%	11.40%	\$44,701	36.82%	18.41%	13.52%	25.73%
	\$35,008	27.50%	13.75%	9.77% to 9.80%	14.61%	\$70,015	35.30%	17.65%	20.53%	23.82%
Newfoundland and Labrador⁽¹⁾	\$11,327	22.70%	11.35%	3.15% to 3.17%	8.95%	\$44,701	34.50%	17.25%	19.43%	22.87%
	\$11,327	22.20%	11.10%	(0.04%) to 0%	6.96%	\$44,701	32.56%	16.28%	14.26%	19.18%
Non-resident⁽³⁾	\$11,327	22.20%	11.10%	(0.04%) to 0%	6.96%	\$44,701	32.56%	16.28%	14.26%	19.18%
Northwest Territories	\$40,484	23.60%	11.80%	(4.03%) to 0%	7.77%	\$80,971	34.20%	17.10%	10.60%	20.28%
	\$13,900	20.90%	10.45%	(7.76%) to 0%	4.58% to 4.70%	\$44,701	30.60%	15.30%	5.63% to 9.63%	16.03%
	\$11,327	15.00%	7.50%	(0.03%) to 0%	4.70%					
Nova Scotia⁽¹⁾	\$29,590	29.95%	14.98%	8.39% to 8.42%	18.21%	\$59,180	38.67%	19.34%	20.42%	28.50%
	\$11,327	23.79%	11.90%	(0.11%) to 0%	10.94%	\$44,701	36.95%	18.48%	18.05%	26.47%
Nunavut	\$42,622	22.00%	11.00%	2.03% to 2.06%	9.36%	\$85,243	31.00%	15.50%	14.45%	19.98%
	\$12,781	19.00%	9.50%	(2.11%) to 0%	5.82%	\$44,701	29.00%	14.50%	11.69%	17.62%
	\$11,327	15.00%	7.50%	(0.03%) to 0%	4.70%					
Ontario⁽¹⁾	\$40,922	24.15%	12.08%	(1.20%) to 0%	10.19%	\$84,902 ⁽⁴⁾	39.41%	19.70%	19.86%	28.19%
	\$11,327	20.05%	10.03%	(6.86%) to 0%	5.35%	\$81,847	35.39%	17.70%	14.31%	23.45%
						\$72,064 ⁽⁴⁾	32.98%	16.49%	10.99%	20.61%
Prince Edward Island⁽¹⁾	\$44,701					\$44,701	31.15%	15.58%	8.46% to 9.63%	18.45%
	\$31,984	28.80%	14.40%	4.53% to 4.55%	17.21%	\$63,969	38.70%	19.35%	18.19%	28.89%
	\$11,327	24.80%	12.40%	(0.99%) to 0%	12.49%	\$44,701	35.80%	17.90%	14.19%	25.47%
Quebec	\$41,935	32.53%	16.26%	11.16% to 11.18%	19.21%	\$83,865	42.37%	21.19%	24.74%	30.82%
	\$14,281	28.53%	14.26%	5.64% to 5.66%	14.49%	\$44,701	38.37%	19.19%	19.22%	26.10%
	\$11,327	12.53%	6.26%	(0.02%) to 0%	3.92%					
Saskatchewan	\$44,028	28.00%	14.00%	2.73% to 2.76%	16.03%	\$44,701	35.00%	17.50%	12.39%	24.29%
	\$15,639	26.00%	13.00%	(0.03%) to 0%	13.67%					
	\$11,327	15.00%	7.50%	(0.03%) to 0%	4.70%					
Yukon	\$11,327	21.40%	10.70%	(11.90%) to 0%	8.51%	\$44,701	31.00%	15.50%	1.35% to 9.63%	19.84%

	Taxable income \$89,401 to \$138,586					Taxable income over \$138,586				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽²⁾	Non-eligible				Eligible ⁽²⁾	Non-eligible
Federal only	\$89,401	26.00%	13.00%	15.15%	17.68%	\$138,586	29.00%	14.50%	19.29%	21.22%
Alberta	\$125,000	36.50%	18.25%	15.84%	26.41%	\$300,000	40.25%	20.13%	21.02%	30.84%
	\$89,401	36.00%	18.00%	15.15%	25.82%	\$200,000	40.00%	20.00%	20.67%	30.54%
						\$150,000	39.75%	19.88%	20.33%	30.25%
						\$138,586	39.50%	19.75%	19.98%	29.95%
British Columbia	\$105,592	40.70%	20.35%	21.64%	31.97%	\$151,050	45.80%	22.90%	28.68%	37.99%
	\$89,401	38.29%	19.15%	18.31%	29.13%	\$138,586	43.70%	21.85%	25.78%	35.51%
Manitoba	\$89,401	43.40%	21.70%	28.12%	37.23%	\$138,586	46.40%	23.20%	32.26%	40.77%
New Brunswick	\$129,975	43.84%	21.92%	23.21%	34.01%	\$250,000	54.75%	27.38%	38.27%	46.89%
	\$89,401	42.52%	21.26%	21.39%	32.45%	\$150,000	50.00%	25.00%	31.71%	41.28%
						\$138,586	46.84%	23.42%	27.35%	37.55%
Newfoundland and Labrador	\$125,000	39.80%	19.90%	26.74%	29.13%	\$175,000	43.30%	21.65%	31.57%	33.26%
	\$89,401	39.30%	19.65%	26.05%	28.54%	\$138,586	42.80%	21.40%	30.88%	32.67%
Non-resident⁽³⁾	\$89,401	38.48%	19.24%	22.43%	26.17%	\$138,586	42.92%	21.46%	28.55%	31.41%
Northwest Territories	\$131,641	40.05%	20.03%	18.67%	27.18%	\$138,586	43.05%	21.53%	22.81%	30.72%
	\$89,401	38.20%	19.10%	16.12%	25.00%					
Nova Scotia	\$93,000	43.50%	21.75%	27.09%	34.20%	\$150,000	50.00%	25.00%	36.06%	41.87%
	\$89,401	42.67%	21.34%	25.94%	33.22%	\$138,586	46.50%	23.25%	31.23%	37.74%
Nunavut	\$89,401	35.00%	17.50%	19.97%	24.70%	\$138,586	40.50%	20.25%	27.56%	31.19%
Ontario	\$89,401	43.41%	21.70%	25.38%	32.91%	\$220,000	49.53%	24.76%	33.82%	40.13%
						\$150,000	47.97%	23.98%	31.67%	38.29%
						\$138,586	46.41%	23.20%	29.52%	36.45%
Prince Edward Island	\$98,143 ⁽⁴⁾	44.37%	22.19%	24.56%	35.20%	\$138,586	47.37%	23.69%	28.70%	38.74%
	\$89,401	42.70%	21.35%	23.71%	33.61%					
Quebec	\$102,040	47.46%	23.73%	31.77%	36.83%	\$138,586	49.97%	24.98%	35.22%	39.78%
	\$89,401	45.71%	22.86%	29.35%	34.76%					
Saskatchewan	\$125,795	41.00%	20.50%	20.67%	31.37%	\$138,586	44.00%	22.00%	24.81%	34.91%
	\$89,401	39.00%	19.50%	17.91%	29.01%					
Yukon	\$89,401	36.90%	18.45%	9.49% to 15.15%	26.80%	\$500,000	44.00%	22.00%	19.29%	35.18%
						\$138,586	41.80%	20.90%	16.26% to 19.29%	32.58%

(1) The table does not take into account the low-income tax reductions in British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island, or the Manitoba Family Tax Benefit (for low-income taxpayers), which may affect the rates shown.

(2) When two dividend rates are indicated, the lower rate has a negative federal and/or provincial/territorial component. A negative federal component shelters other income from federal tax and a negative provincial/territorial component shelters other income from provincial/territorial tax. As a result, the combined federal and provincial/territorial rate that applies depends on the level of the taxpayer's other income, with the higher rate applying if the taxpayer has no other income.

(3) A non-resident can claim the personal basic credit only if all or substantially all (i.e., 90% or more) of the non-resident's worldwide income is included in his or her taxable income earned in Canada for the year. Non-resident rates for interest and dividends apply only in limited circumstances. Generally, interest (other than most interest paid to arm's length non-residents) and dividends paid to non-residents are subject to Part XIII withholding tax.)

(4) The bracket relates to surtaxes levied by Ontario or Prince Edward Island, and assumes that only the basic personal credit is available.